IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF OREGON

RAY S. LOBB,)	
Plaintiff,)	Civil No. 05-469-HU
v.)	O R D E R
UNITED STATES OF AMERICA,)	ORDER
Defendant.)	
)	

Ray S. Lobb 7948 S. W. 166th Place Beaverton, Oregon 97007

Pro Se Plaintiff

Karin J. Immergut United States Attorney District of Oregon 1000 S. W. Third Avenue, Suite 600 Portland, Oregon 97204 Jeremy N. Hendon Trial Attorney, Tax Division United States Department of Justice Ben Franklin Station P. O. Box 683 Washington, D. C. 20044

Attorneys for Defendant

KING, Judge:

The Honorable Dennis J. Hubel, United States Magistrate Judge, filed Findings and Recommendation on August 24, 2005. Plaintiff filed timely objections to the Findings and Recommendation. When either party objects to any portion of a magistrate's Findings and Recommendation, the district court must make a <u>de novo</u> determination of that portion of the magistrate's report. 28 U.S.C. § 636(b)(1); <u>McDonnell Douglas Corp. v. Commodore Business</u> <u>Machines, Inc.</u>, 656 F.2d 1309, 1313 (9th Cir. 1981), <u>cert. denied</u>, 455 U.S. 920 (1982). The matter is before this court pursuant to 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b).

This court has, therefore, given <u>de novo</u> review of the rulings of Magistrate Judge Hubel.

This court ADOPTS the Findings and Recommendation of Magistrate Judge Hubel dated

August 24, 2005 in its entirety.

IT IS HEREBY ORDERED that Defendant's Motion to Dismiss (#6) for lack of subject matter jurisdiction is granted. All other pending motions are moot. This action is dismissed.

DATED this <u>30th</u> day of September, 2005.

/s/ Garr M. King
GARR M. KING
United States District Judge

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